

**EXHIBIT B**

**DELPHI CORPORATION, *ET AL.***

**PROFESSIONAL SERVICES RENDERED  
BY HOWARD & HOWARD ATTORNEYS, P.C.  
AS INTELLECTUAL PROPERTY COUNSEL TO DEBTORS  
FEBRUARY 1, 2007 THROUGH MAY 31, 2007**

**ATTORNEYS**

<b>Name</b>	<b>Year Admitted to Practice</b>	<b>Law School Class</b>	<b>Hourly Rate*</b>	<b>Total Interim Application Hours</b>	<b>Total Interim Application Compensation*</b>
<b>Partners:</b>					
Lisa S. Gretchko	1979	Dec. 1978	\$325.00	16.8	\$5,460.00
Samuel J. Haidle	1998	1998	\$250.00	118.7	\$29,675.00
David M. LaPrairie	2000	1999	\$250.00	15.7	\$3,925.00
Jeffrey A. Sadowski	1977	1977	\$405.00	1.0	\$405.00
James R. Yee	1995	1995	\$330.00	3.2	\$1,056.00
<b>TOTAL (Partners)</b>				<b>155.4</b>	<b>\$40,521.00</b>
<b>Associates:</b>					
Trent K. English	2004	2004	\$180.00	32.1	\$5,778.00
Christopher S. Andrzejak	2005	2005	\$155.00	4.5	\$697.50
Lisa M. Muhleck	2006	2005	\$150.00	38.4	\$5,760.00
Christopher M. Francis (rate increased 3/19/07)	2007	Dec. 2006	\$105.00 \$140.00	8.4	\$1,176.00
David A. Burns	1998	1998	\$245.00	333.6	\$81,732.00
Preston H. Smirman	1996	1996	\$265.00	9.2	\$2,438.00
Matthew Binkowski	2006	2006	\$140.00	59.8	\$8,372.00
Todd A. Pleiness	2006	2006	\$140.00	3.2	\$448.00
<b>TOTAL (Associates)</b>				<b>489.2</b>	<b>\$106,401.50</b>

**PATENT AGENT**

<b>Name</b>	<b>Year Admitted to Patent Bar</b>	<b>Law School Class</b>	<b>Hourly Rate*</b>	<b>Total Interim Application Hours</b>	<b>Total Interim Application Compensation*</b>
Michael G. Shariff	2006	2004	\$165.00	<b>4.3</b>	<b>\$709.50</b>

**INTELLECTUAL PROPERTY PARAPROFESSIONALS**

<b>Name</b>	<b>Hourly Rate*</b>	<b>Total Interim Application Hours</b>	<b>Total Interim Application Compensation*</b>
<b>Interns:</b>			
Accounting - D. Witzak, K. Hill	\$75.00	14.8	\$1,110.00
Brian C. Andress	\$115.00	103.5	\$11,902.50
Kimberly Hersch	\$75.00	0.4	\$30.00
Julie Kapp	\$85.00	24.4	\$2,074.00
Steven J. Kontos	\$100.00	36.9	\$3,690.00
Michael E. McKee	\$110.00	11.2	\$1,232.00
Randall J. Peck	\$75.00	0.2	\$15.00
Ellen M. Schwab	\$90.00	1.9	\$171.00
Martha Sintz	\$125.00	20.1	\$2,512.50
<b>TOTAL (Paraprofessionals)</b>		<b>213.4</b>	<b>\$22,737.00</b>

**Total (Attorneys, Patent Agent and IP Paraprofessionals): 862.30 hours = \$ 170,369.00**